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# INSTRUCTIONS TO THE BISHOPS.

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Instruct the members of your Ward to deliver to you the receipts and orders they receive from the General Tithing Office *immediately on their return home*, and not retain them in their possession for months afterwards, that you may *at once* credit those persons with the amounts and charge the General Tithing Office account.

You are herewith furnished the necessary forms of lists, receipts and accounts, with the requisite instructions how to make them out, that you may settle with this office in a satisfactory manner, up to the 31st December in each year.

You are requested to keep an account, on your books, with this office, to be called the "General Tithing Office" account, in which you will enter on the "Dr." side, all amounts disbursed by you, and on the "Cr." side, all amounts received by you.

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## REMARKS ON THE GENERAL TITHING OFFICE ACCOUNT.

### First Entry on the "Dr." Side.

Jan. 9, 1859. To G. T. O. Receipt, No. 75, book 6 - - - - \$200.00

This receipt is given you for 100 bushels wheat sent to the General Tithing Store. You will observe that the number of the receipt and the number of the book from which it is taken is given; this is absolutely required in all cases, for various reasons unnecessary to be explained at present.

### Second Entry on the "Dr." Side.

Jan. 9, 1859. To G. T. O. Order, No. 198, book 5 - - - - \$24.00

This order is given to the persons who hauled the 100 bushels wheat to this city, and is the authority for you to credit them on their labor tithing and charge this office. You will be sure to mark the difference between a receipt and an order.

### Third Entry on the "Dr." Side.

Jan. 9, 1859. To difference in measuring 100 bushels wheat here and  
at the G. T. Store, 5 bushels at \$2.00 - - - - \$10.00

It is necessary that you charge this office with the difference in the measurement of grain arising in consequence of the disagreement between your weights and those of the General Tithing Store; but grain lost or fed, in its transit, ought to be deducted from the amount to be credited the persons for hauling. When they know this, they will take better care of it.

### Fourth Entry on the "Dr." Side.

March 13, 1859. To G. T. O. Receipt, No 89, book 6. - - - - \$210.00

This receipt is given for hay delivered at the General Tithing Store.

### Fifth Entry on the "Dr." Side.

March 13, 1859. To difference in weighing 22 tons hay here and at  
G. T. Store, 1 ton - - - - \$10.00

The remarks on the third entry will apply to this precisely, and all other entries of a similar kind.

### Sixth Entry on the "Dr." Side.

June 10, 1859. To John James for labor on church fence here, as per bill \$15.00

If you get any kind of work done for church purposes, make out a bill (properly called a voucher) similar to the one herewith furnished, and get it receipted by the person who receives the credit on your books.

### Seventh Entry on the "Dr." Side.

June 29, 1859. To G. T. O. Order, No. 210, book 5 - - - - \$40.00

This order authorizes you to pay to James Strong 20 bushels of wheat, because he deposited that amount with another Bishop, to be exchanged for wheat at your place.

The Bishops have been in the habit of receiving produce, &c., from persons on deposit and giving orders on each other to pay or credit those persons the amounts so deposited, and have thereby kept up a regular exchange business, while this office has been kept in ignorance of such transactions. You are hereby instructed to discontinue the practice of drawing on, or accepting orders from other Bishops. When it is for the benefit of this office to make an exchange, receive the articles, credit this office on your books with the amount, and send us your receipt, stating what you have received, the amount in dollars and cents, from whom, from what Bishop the exchange is wanted, and a printed order will be given on that Bishop to pay the articles.

### **Eighth Entry on the "Dr." Side.**

Oct. 10, 1859. To James Campbell, poor man, articles furnished him as  
per receipt - - - - - \$50 00

When you disburse property to the poor, keep an account of it, and at the end of the year, or when necessary, take a receipt from each person for the total amount, and charge this office with the same. If you furnish any persons who are poor, but who you think may be able to pay at some future time, take their *note* for the amount, and retain it so long as they live in your Ward and it remains unpaid; but if any should move to some other Ward before payment, charge this office with the amount and send us the note, *at once*, and inform us where the person has moved to.

### **Ninth Entry on the "Dr." Side.**

Nov. 9, 1859. To 20 bushels Potatoes perished, at 75 cents - - - \$15.00

It sometimes happens that vegetables, &c., get spoiled, so that they are entirely useless; in such a case make this entry, but when only partially damaged, and sold at a reduced price,—make the entry thus:

### **Tenth Entry on the "Dr." Side.**

Nov. 27, 1859. To Garden Vegetables partially damaged, sold at a loss of \$6.00

It is expected that every precaution will be taken to avoid the necessity of such entries.

### **Eleventh Entry on the "Dr." Side.**

Nov. 29, 1859. To 1 Colt dead - - - - - \$42.00

It sometimes occurs that stock die while in the care of the Bishops; it will then be necessary to make this entry; but stock and cash should not be kept in your possession any longer than you find a safe opportunity of forwarding them to this office.

### **Twelfth Entry on the "Dr." Side.**

Dec 31, 1859. To John Andrews for Clerk hire as per bill . . . \$100 00

When you employ a clerk, keep an account of his time, and at the end of the year settle with him and allow him so much per day, and take a receipt for the amount similar to the one herewith furnished. If the amount due him is more than he owes on tithing, and you pay him the balance in some other kind of pay, mention it in the receipt.

### **Thirteenth and Fourteenth Entries on the "Dr." Side.**

Dec. 31, 1859. To 5 cords firewood for use of office . . . \$35.00  
" 20 lbs. tallow for office candles . . . 6.00

Keep an account of the firewood and candles you burn in the office and, at the end of the year, charge the same on this account.

### First Entry on the "Cr." side.

June 10, 1859. By one ox from James Lewis on his indebtedness to the P. E. F. Co. . . . . \$35.00

You will receive payments on behalf of the P. E. Fund Co., on donation and on account of present indebtedness. You will take cash, good young stock and wheat, at cash prices, on indebtedness. In receiving payment, care should be taken to ascertain the name of the person for whom the payment is made. For instance, if a man pays for his wife (or other person who immigrated by the Fund), report the name by which he or she was known when they immigrated, the time they immigrated and in whose company, so that the proper person, who contracted the debt, can be credited.

### Second Entry on the "Cr." side.

Aug. 19, 1859. By 10 bushels wheat deposited by Adam Samuel Strain, to be drawn by him at Ogden City - - - \$20.00

When wheat or other property is deposited with you, that the like amount may be drawn from some other Bishop, make an entry similar to this. For a full explanation on this subject, see *Remarks on the Seventh entry on the "Dr." side.*

### Third Entry on the "Cr." side.

Nov. 10, 1859. By 6 2-3 bushels wheat from Allen Johnson for a bill of divorce, at \$1.50, . . . . . \$10.00

Explains itself.

### Fourth and Fifth Entries on the "Cr." side.

Dec. 31, 1859. By increase in the value of 3 two year old steers . \$15 00  
 " " profits realized in trading 130 bushels wheat for 7  
 Cows and 1 ox . . . . . \$21.50

If you receive stock on tithing, or on any other account, and it is worth more at the time you make out your account current than at the time you received it, credit this account with the difference, as also all increase of stock and profits realized in trading.

### Sixth Entry on the "Cr." Side.

Dec. 31, 1859. By amount of tithing collected during year 1859, as per schedule . . . . . \$1426 49

This account now being ready to close for the current year, transfer from the schedule the total amount of tithing paid. You will now observe by reference to the account that the total amount of receipts is \$1527.99, and the total amount of disbursements is \$770.00, leaving a balance of \$757.99, which has not been paid out and, consequently, must be in your hands in some kind of property. You will now make out an inventory of



the property on hand and, if you find that it agrees with the amount necessary to balance the account, make the entry as given—"Dec. 31, 1859. To amount of property on hand, as per list". But, if you have not the full amount on hand, say on the "Dr." side—"To amount deficient, for which I cannot account;" if you have more, say on the "Cr." side,—“By amount which I cannot account for;" of course, such entries show a degree of negligence in keeping accounts. The account being closed, you now proceed to make out your "Disbursement List," to send to this office.

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## REMARKS ON THE DISBURSEMENT LIST.

This list is made out from the Dr. side of the General Tithing Office account, and must show all your payments, and be accompanied with vouchers.

Keep your vouchers clean, fold them and file them on the back precisely as the forms herewith furnished. This will also apply to all the other papers.

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## REMARKS ON THE LIST OF PROPERTY ON HAND.

Enter upon this list all the property in your possession (in kind) received on tithing and other purposes.

*When you are authorized from this office to loan grain, or other produce,* take a note from each person, specifying the time when it is to be returned, and do not let such persons leave your Ward until it is paid.

You are not to take houses or lands on any kind of tithing without first consulting the Trustee in Trust.

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## REMARKS ON THE SCHEDULE.

A great deal of negligence is displayed in entering names on your schedules, and we presume the same indifference is carried out in keeping your books.—For example, you say, "*J. Jarvies*," (whether is it John, James or Joseph?) "*John M. Free*," (Is it John Milton, or John Munroe Free?) "*John Smith*," (which John Smith is it?). You must be particular in writing the names *in full*, spelling them *correctly*, and when there is a similarity in names, have persons take a *middle name*—perhaps their mothers' *maiden name* would do best.

When there is a Co., or partnership existing, always give their names separately on the schedule.

Report alphabetically the names on schedules, as it saves considerable time and trouble in transferring to the Record, indexing, &c., and will

also save you time and trouble, as you can take the index to your ledger, turn up the first account, foot it up and transfer the amount of credit to the schedule, and so on to the end of the index. Of course it will be evident to you that to do this correctly you must have all your accounts entered upon the index. When you make the transfer from your ledger to the schedule, say so on the account, that it may be known.

It has been usual with many of the Bishops not to enter on the schedule tithing received from persons who have not "settled up;" that is wrong. You must enter *all* the tithing received, and use all diligence to have the debits and credits of their accounts entered up; but in the event of a failure in obtaining the amount due from any one, remark on the schedule—"The debit not reported;"—we will then know that the party has not settled. If any are sick, or on missions, state the fact, that the reason may be apparent of their paying little or no tithing.

All persons who have partially settled tithing at the General Tithing Office, previous to the Bishops being authorized to do so in 1852, should be referred to this office to complete that settlement, and their names not entered on the schedule, because they stand charged with the same on our books, and unless the settlement is made here they will continue to be indebted to this office.

If a person overpays his tithing and wishes to make a transfer in favor of another living in the same Ward on Labor Tithing, it must be done before the first-named person's account is taken to the schedule; for, that once done, no change can be made; because, if allowed, a series of perplexing mistakes might occur, which it would be difficult, if not impossible, to rectify.

Be very particular to write the Bishop's name and Ward on the top of each sheet of the schedule—foot up and carry the amounts forward and place the number of the sheet at the bottom, as we wish the top reserved for indexing.

## REMARKS ON THE ACCOUNT CURRENT.

This account, when correctly made out, will show your true financial condition with this office, which is *emphatically* required of you at the close of each year.

On referring to the form of the account to be kept on your books with this office, you will find that this account current is merely a copy of it in another form.

You are not to be governed by the prices mentioned in this account, as they are merely used to illustrate the subject.

BRIGHAM YOUNG,

Trustee in Trust for the C. of J. C. of L. D. S.

GENERAL TITHING OFFICE, G.S.L. City, U. T. }

November 23, 1859. }



**Form of Account referred to in the Instructions.**

**GENERAL TITHING OFFICE**

1859.		<i>Dr.</i>	<i>Cr.</i>
Jan. 9.	To G. T. O. receipt, No. 75, book 6	\$200 00	
"	To G. T. O. order, No. 108, book 5	24 00	
"	To difference in measuring 100 bushels wheat here and at the G. T. Store, 5 bus. @ \$2	10 00	
March 13.	To G. T. O. receipt, No. 80, book 6	210 00	
"	To difference in weighing 22 tons hay here and at the G. T. Store, 1 ton	10 00	
June 10.	To John James for labor on Church fence here, as per bill	15 00	
"	By 1 ox from James Lewis on his indebted- ness to the P. E. Fund Co.		\$35 00
29.	To G. T. O. order, No. 210, book 5	40 00	
Aug. 19.	By 10 bushels wheat deposited by Adam Samuel Strain, to be drawn by him at Ogden City		20 00
Oct. 10.	To James Campbell, poor man, articles fur- nished him as per receipt	50 00	
Nov. 9.	To 20 bushels potatoes perished, @ 75c	15 00	
10.	By 6 2-3 bushels wheat from Allen Johnson for a divorce, @ \$1,50		10 0
27.	To garden vegetables partially damaged— sold at a loss of	6 00	
29.	To 1 Colt dead	49 00	
Dec. 31.	To John Andrews for clerk hire, as per bill	100 00	
"	To 5 cords firewood for use of office	35 00	
"	To 20 lbs. tallow for office candles	6 00	
"	To amount of property on hand as per list	757 99	
"	By increase in the value of 3 two year old steers		15 0
"	By profits realized in trading 130 bushels wheat for 7 cows and 1 ox		21 50
"	By amount of tithing collected during year 1859 as per schedule		1426 49
		<hr/>	
		\$1527 99	\$1527 99
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1860.			
Jan. 1.	By amount of property on hand		757 9

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